



External Quality Control Review

of the
Nashville Metropolitan
Auditor's Office

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**

for the period
January 1, 2014 to December 31, 2016



Association of Local Government Auditors

April 6, 2017

Mark Swann, CPA, CIA, CISA, ACDA
Metropolitan Auditor
Metropolitan Government of Nashville and Davidson County
404 James Robertson Parkway, Suite 190
Nashville, Tennessee 37219-6300

Dear Mr. Swann,

We have completed a peer review of the Metropolitan Government of Nashville and Davidson County Metropolitan Auditor's Office for the period January 1, 2014 through December 31, 2016. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management to assess their understanding of, and compliance with, relevant quality control policies and procedures.

Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

Based on the results of our review, it is our opinion that the Metropolitan Government of Nashville and Davidson County Metropolitan Auditor's Office internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits during the period January 1, 2014 through December 31, 2016.

Sincerely,

Jay Poole, CPA, CIA, CFE, CGMA
City Auditor
Chesapeake, VA

Ricardo Silveira, CPA, CGAP
Senior Auditor
Fairfax County, VA

April Jordan, CFE, CLEA
Staff Auditor II
Shreveport, LA

Mark S. Swann
Metropolitan Auditor



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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

April 6, 2017

Mr. Jay Poole, CPA, CIA, CFE, CGMA
City Auditor
City of Chesapeake, VA

Ms. April Jordon, CFE, CLEA
Senior Auditor II
City of Shreveport, LA

Mr. Ricardo Silveira, CPA, CGAP
Senior Auditor
Fairfax County, VA

Dear Peer Review Team:

Subject: Metropolitan Nashville Office of Internal Audit External Quality Control Review

Thank you for performing the Metropolitan Nashville Office of Internal Audit external quality control review for the period January 1, 2014, through December 31, 2016. We appreciate your opinion that our audit quality control system complied with *Government Auditing Standards*. We also value the suggestions that you provided to help us excel and improve the quality of our audit process.

It was a pleasure working with a knowledgeable and skilled review team during this external quality control review.

Sincerely,

Mark S. Swann

cc: Metropolitan Nashville Audit Committee